
Chapter 75 - Uniform Chart of Accounts

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75.10 Coding Structures

75.10.10 About the MFASIS uniform chart of accounts

75.10.10.a Types

Mandatory Codes	Agency Designated Codes
<ul style="list-style-type: none"> • Account Type • Fund • Agency • Report Organization • Appropriation Unit • Object Type • Object Class • Object Code • Sub-Object Code • Revenue Source Code • Balance Sheet Account 	<ul style="list-style-type: none"> • Activity • Job Number • Report Category

75.10.10.b Purposes

Mandatory Codes	Agency Designated Codes
<ul style="list-style-type: none"> • Provide conformity and a uniform means for comparing and analyzing assets, liabilities, fund equity, revenues, and expenses between agencies. • Provide for a common and uniform understanding of the mandatory codes, their concept, and structure. • Enable preparation of the State's combined annual financial statements and schedules. 	<ul style="list-style-type: none"> • Provide agencies the means for internal comparison and analysis of activity at a detail level. • Allow agencies to develop an internal, common coding system to report on agency activity.

75.10.10.c

Discretion in use

Mandatory Codes	Agency Designated Codes
Use of any mandatory codes other than those authorized in this chapter must be approved in writing by the the Office of the State Controller (OSC).	Agency designated codes may be used at the option of the agency, except that these codes must be established through the budget process and any legal restraints set by the State. Report category codes track federal grant monies.

75.10.20

Descriptions of the codes

75.10.20.a

Account Type – Acknowledges one of six general ledger account types. Refer to Section 75.20 for the account type codes.

75.10.20.b

Fund Code – Identifies the fiscal and accounting entity against which the transaction is to be charged. Refer to Section 75.30 for the authorized statewide fund codes.

75.10.20.c

Agency Code – Identifies State agencies. Refer to Section 75.40 for the statewide agency codes.

75.10.20.d

Reporting Organization – Specifies the cost center for each major activity or function within a single fund. Organization codes beginning with 0 are established by the Legislature. Appropriations are controlled at this level. Organization codes beginning with any other number are established by agencies to facilitate reporting.

75.10.20.e

Appropriation Unit – Associates distinct legislative or executive appropriation given to a specific program and its line category.

75.10.20.f

Object Type – Categorizes objects into four types: personal services, all other, capital and unallotted. Refer to Section 75.50 for the object codes.

75.10.20.g

Object Class Code – Records the type of service or item purchased. For internal purposes, agencies may further refine the general ledger account codes; however, such refinements are summarized at this level for most State reporting. Refer to Section 75.50 for the object codes.

- 75.10.20.h **Object Code** – Provides further definition of the object class codes in order to classify and control expenditures. If a balance sheet account or revenue source code is entered, an object code cannot be entered. Refer to Section 75.50 for the authorized statewide object codes.
- 75.10.20.i **Sub-object Code** – These codes facilitate 1099 reporting. Refer to Section 75.50 for the authorized statewide sub-object codes.
- 75.10.20.j **Revenue Source Code** – Identifies the original category from which revenue is derived. Refer to Section 75.60 for the authorized statewide revenue source codes.
- 75.10.20.k **Balance Sheet Account Code** – Identifies a particular type of asset, liability or equity account. Refer to Section 75.70 for the authorized statewide balance sheet account codes.
- 75.10.20.l **Activity Code** - Specifies the cost center for each agency.
- 75.10.20.m **Job Number Code** – Tracks project costs and revenue.
- 75.10.20.n **Report Category Code** – Accounts for specific federal grant monies.

75.20

Account Types

75.20.10

Sequential by type number

- 01 – Assets
- 02 – Liabilities
- 03 – Equity
- 20 – Pre-encumbrances
- 21 – Encumbrances
- 22 – Expenditures
- 24 – Expenses
- 31 – Revenues

75.30 Fund Codes

75.30.10 Sequential by fund number

75.30.10.a	<u>Fund Code</u>	<u>Fund Name</u>	<u>Fund Type</u>	<u>Fund Group</u>
	10	General Fund	G	G
	12	Highway Fund	R	G
	13	Federal Expenditures Fund	R	G
	14	Other Special Revenue Fund	R	G
	15	Federal Block Grant Fund	R	G
	16	Highway Bond Fund-Arbitrage	C	G
	17	General Bond Fund	C	G
	18	General Bond Fund-Arbitrage	C	G
	19	Self Liquidating Bond Fund	C	G
	31	Vehicle Rental Fund	I	P
	32	Highway Garage Fund	I	P
	33	Geographic Based Information Fund	I	P
	35	Postal, Printing & Supply Fund	I	P
	37	Telecommunications Fund	I	P
	38	Office of Information Services Fund	I	P
	39	Risk Management Fund	I	P
	40	Bureau of Data Processing Fund	I	P
	41	Workers Comp. Management Fund	I	P
	42	Central Motor Pool Fund	I	P
	43	Real Property Lease Services Fund	I	P
	44	Bureau of Revenue Services Fund	I	P
	45	Retiree Health Insurance Fund	I	P
	46	Accident, Sickness & Hlth Ins Fund	I	P
	47	Statewide Radio & Network Sys Fund	I	P
	55	Community Industrial Bldg. Fund	E	P
	56	Potato Marketing Improvement Fund	E	P
	57	Island Ferry Services Fund	E	P
	58	Augusta State Airport Fund	E	P
	59	Marine Ports Fund	E	P

60	Alcoholic Beverage Fund	E	P
61	Prison Industries Fund	E	P
62	Seed Potato Board Fund	E	P
63	Osteopathic Loan Fund	E	P
64	State Administered Fund	I	P
66	Maine Military Authority Fund	E	P
67	State Lottery Fund	E	P
70	Employment Security Trust Fund	T	F
71	Abandoned Property Fund	T	F
73	Deferred Compensation Fund	A	F
75	Learning Tech Endowment Fund	T	F
80	Payroll Withholding Fund	A	F
82	Rev Rec. on Non-expend. Trust Fund	T	F
83	Private Trust Funds	A	F
85	Baxter Trust Fund	N	F
86	Other Agency Fund	A	F
87	Lands Reserved Trust Fund	N	F
88	Permanent School Fund	N	F
89	Other Trust Fund	N	F
98	Treasurer's Agency Fund	A	F
99	Treasurer's Memo Fund	M	M
100	GFAAG	M	M

75.30.10.b

Fund Types

G - General

R – Special (Dedicated) Revenue Fund

C – Capital Projects Fund

I – Internal Service Fund

E – Enterprise Fund

T – Expendable Trust Fund

A – Agency Fund

N – Nonexpendable Trust Fund

M – Memorandum Only Fund

75.30.10.c

Fund Groups

G – Governmental Fund Type

P – Proprietary Fund Type

F – Fiduciary Fund Type

M – Memorandum Only Fund Type

75.40

Agency Codes

75.40.10

Sequential by code number and function

<u>Agency Number</u>	<u>Agency Title</u>
01	Agriculture
01A	Agriculture, Food and Rural Resources
02	Professional and Financial Regulation
02A	Professional & Financial Regulation
02B	Board of Optometry
02C	Board of Osteopathic Examination & Registration
02D	Board of Dental Examiners
02E	Board of Professional Engineers
02M	Board of Registration in Medicine
02N	Board of Nursing
03	Corrections
03A	Corrections
03B	Me State Prison
03C	Me Correctional Center
03D	Downeast Correctional Facility
03E	Charleston Correctional Facility
03F	Long Creek Youth Development Center
04	Conservation
04A	Conservation
05	Education
05A	Education
05C	Education – Unorganized Territory
06	Environmental Protection
06A	Environmental Protection
06X	A.C.E Service Center
07	General Government
07A	(Office of) Governor
07B	State Planning
07C	Community Services
07D	Ombudsman Program
07H	Public Advocate
08	Office of the State Controller
08C	State Controller's Office
09	Inland Fisheries & Wildlife

09A	Inland Fisheries & Wildlife
10	Human Services
10A	Human Services
12	Labor
12A	Labor
12C	Labor –Employment & Training
12D	Labor Relations Board
12E	Labor Occupational Information Board
12F	Twelve County SDA
13	Maine Resources
13A	Marine Resources
14	Behavioral & Developmental Services
14A	Behavioral & Developmental Services
14B	Augusta Mental Health Institute (AMHI)
14C	Bangor Mental Health Institute (BMHI)
14D	Freeport Towne Square
14E	Elizabeth Levinson Center
14F	Aroostook Residential Center
14G	Office of Substance Abuse
15	Defense, Veterans & Emergency Management
15A	Defense Veterans & Emergency Management
16	Public Safety
16A	Public Safety
17	Transportation
17A	Transportation
17B	Air Transportation
17C	Ferry Service/Ports & Marine
17D	Motor Transport
17E	Rail/Van Pool
18	Administration and Financial Services
18A	Administrative Services
18B	Bureau of Information Services
18D	BDP Administration
18E	Employee Relations
18F	Financial Services
18H	Human Resources
18I	Bureau of State Employee Health
18K	Financial & Personnel Services
18L	Liquor and Lottery Operations
18P	Purchasing-Bur of General Services
18R	Risk Management
18S	State Employee Health Commission
18T	Intragovernmental Telecommunication Fund
18W	Division of Workers' Compensation

19	Economic & Community Development
19A	Economic & Community Development
26	Attorney General
26A	Attorney General
27	Audit
27A	Audit
28	Treasury
28A	Treasurer of State
29	Secretary of State
29A	Secretary of State
29B	Motor Vehicles
29C	Archives Services
30	Legislative
30A	Legislature
31	Legislative
31A	Law & Legislative Reference Library
32	Legislative
32A	Statehouse Preservation & Maintenance
33	Legislative
33A	Program Evaluation & Government Accountability
40	Judiciary
40A	Judicial
65	Public Utilities Commission
65A	Public Utilities Commission
	Component Units
75A	Maine Maritime Academy
78A	University of Maine
90A	Board of Education
90C	Worker's Compensation Board
90E	Board of Water Treatment Plant Operators
90H	Maine Health Data Organization
92B	Commission for Women
92E	Nuclear Emergency Plan Fund
92J	Maine Criminal Justice Commission
92P	Maine Fire Protection Services Commission
94B	Baxter State Park Authority
94C	Maine Children's Trust Fund
94E	Comm. Governmental Ethics & Election Practices
94F	Finance Authority of Maine
94G	Saco River Corridor Commission
94H	Human Rights Commission
94I	Maine Indian Tribal State Council
94J	Maine Historical Records Advisory Board
94K	Board of Property Tax Review

94M	Museum
94N	Maine Municipal Bond Bank
94O	Maine State Cultural Affairs Council
94P	Maine Historic Preservation Commission
94Q	Library
94R	Maine State Retirement System
94S	Maine Sardine Council
94U	Lobster Promotion Council
94V	Atlantic Salmon Commission
94W	Arts & Humanities Administration
94X	Maine Science & Technology Foundation
94Y	Maine Waste Management
95B	Maine Rural Development Council
95C	Maine Consumer Choice Health Plan
95D	Dirigo Health
95H	Maine Humanities Council
95I	Centers for Innovation
95J	NE Internat'l Water Pollution Control Commission
95M	Downeast Institute Appl Marine
98B	Atlantic States Marine Fisheries Commission
98C	St Croix Int'l Waterway
99A	Disability Rights Center
99B	Maine Historical Society
99C	Maine Hospice Counsel
99D	Maine Development Foundation
99E	Maine Public Broadcasting Corporation
99F	Maine Children's Trust Incorporated
99G	Maine Dairy Promotion Board
99H	Maine State Housing Authority
99I	Maine International Trade Center
99J	Harness Racing Promotion Board
99K	Foundation for Blood Research
99L	Governor Baxter School for the Deaf
99M	Maine Potato Board
99N	Maine Dairy & Nutrition Council
99P	Pine Tree Legal
99Q	Maine Rural Development Authority
99T	Maine Community College Systems
99U	Wild Blueberry Commission of Maine
99V	Maine Veterans' Homes
99W	Maine Port Authority
99X	Maine Military Authority
99Z	Baxter Compensation Authority

75.50 Object Codes

75.50.10 Sequential by code number

<u>Object Code</u>	<u>Description</u>
	Salaries and Wages
3110	Permanent Regular
3111	Perm Job Shr Prorate Ben
3120	Perm Part Time Full Ben
3122	Perm Part Time Prora Ben
3130	Permanent Temporary
3140	Permanent Emergency
3170	Perm Schl For Deaf Teach
3180	Perm Vacation Pay
3181	Perm Holiday Pay
3182	Perm Sick Pay
3183	Perm Training Pay
3184	Perm Other Leave
3190	Forest Fire Control Reim
3195	Attrition
3210	Limited Period Regular
3211	Lim Period Part Time Ful Ben
3220	Lim Per Part Time Ful Ben
3222	Lim Per P/T Prorate Ben
3230	Limited Period Temporary
3240	Limited Period Emergency
3250	Limited Period Limited
3280	Limit Per Vacation Pay
3281	Limit Per Holiday Pay
3282	Limit Per Sick Pay
3283	Limit Per Training Pay
3284	Limit Per Other Leave
3310	Seasonal Regular
3311	Ssnl Job Shr Prorate Ben
3320	Seasonl P/T Full Benefit
3322	Seasonal P/T Prorate Ben
3330	Seasonal Temporary
3331	Seasonal M.E.S.C. Law

3340	Seasonal Emergency
3370	Conversion - Victor Fleury
3380	Seasonal Vacation Pay
3381	Seasonal Holiday Pay
3382	Seasonal Sick Pay
3383	Seasonal Training Pay
3384	Seasonal Other Leave
3410	Project Regular
3411	Proj Job Shr Prorate Ben
3420	Project P/T Full Benefit
3422	Project P/T Prorate Ben
3430	Limited Period Intermittent
3450	Regular Acting Capacity
3460	Part Time Acting Capacity
3480	Project Vacation Pay
3481	Project Holiday Pay
3482	Project Sick Pay
3483	Project Training Pay
3484	Project Other Leave
3510	Intermittent Regular
3550	Intermittent Limited
3580	Intermittent Vacation
3581	Intermittent Holiday
3582	Intermittent Sick Pay
3583	Intermittent Training
3610	Scheduled Overtime
3611	Standard Overtime
3612	Premium Overtime
3613	Employee Maintenance
3614	Working Schedule Day Off
3615	Student Labor
3616	Retro Lump Sum Pymt
3617	Retro Vti Payment
3618	Retro Pay Contract
3619	Stipend
3620	Retirement Incentive
3621	Recruit/Retention Stipend
3622	Stipend-Divers, Teachers
3623	I.T. Training Stipend
3624	Salnoret
3631	Longevity Pay
3632	Medical Pay
3633	Availability Pay
3634	Call Out Pay

3635	Stand By Pay
3636	Court Time Pay
3637	Divers Pay
3638	Shift Differential
3639	Reporting Pay
3640	Bonus Payment
3641	Non Standard Differential
3642	Weekend Differential
3643	Direct Care
3645	Special Payments
3780	Highway Cost Clearing
3810	Unemployment Comp Costs
3890	Per Diem Payment
3898	Accrued Vacation
3899	Accrued Payrolls
	Fringe Benefits
3901	Health Insurance
3902	Medicare B Reimbursement
3903	Retro Health Insurance
3905	Dental Insurance
3906	Employee Hlth Svs/Workers Comp
3907	Employee 1% Contribution
3908	Employer Retiree Health
3909	Employee Retirement Adminis
3910	Employer Retirement Costs
3911	Employer Group Life
3912	Employer Medicare Cost
3915	Temp Disability Conf Emp
3921	Refund Pre-Tax Health
3931	Refund Pre-Tax Dental
3957	Ret Unfnd Liab-Dep Em Rsp Wkrs
3958	Retire Unfnd Liab-Fire Marshal
3959	Retir Unfnd Liab-Bax Pk Ranger
3960	Retire Unfunded Liabilty-Reg
3961	Retir Unfunded Liabilty-St Pol
3962	Retir Unfunded Liablty-Mar Pat
3963	Retir Unfunded Liablty-Gm Ward
3964	Retir Unfunded Liabilty-Prison
3965	Retir Unfunded Liablty-Liq Enf
3966	Retir Unfunded Liablty-Pilots
3967	Retir Unfunded Liablty-For Ran
3968	Retir Unfunded Liabilty-Judges
3969	Retir Unfunded Liabilty-Mil Ff
3971	Uniform Main Allowance

3972	Telephone Allowance
3973	Child Care Benefit
3974	Vehicle Maintenance Allow
3978	Interest Due Employees
3979	Other Fringe Benefits
3980	Vol Red Education Subsidy
3981	Vol Red Ret Incen Mnthly
3982	Vol Red Ret Incen Annual
3983	Vol Red Ret Hlth Ins Spouse
	Professional Services, not by State
4003	Account & Audit Services
4005	Reader & Interpreter Serv
4006	Analyst & Laboratory Serv
4011	Appraiser Architect & Eng
4012	Custody Of Securities
4013	Reg Pay - Corr Industries
4014	Eng Serv By Munic/Other Agrmnt
4015	Casual Labor
4016	Artists & Decorators Serv
4019	Counseling Services
4021	Entertain & Caterers Serv
4022	Speech Therapy
4023	Occupational Therapy
4024	Nursing Services
4025	Ergonomic Evaluations
4026	Hospital Services
4028	Medical Services
4030	Security Services
4031	Inspect & Investigation
4036	Instructor & Speaker Serv
4039	Hearing Officers
4040	Court Appointed Attorneys
4041	Laundry Services
4042	Legal Services
4043	Fire Service Labor
4044	Fire Service Other
4045	Actuarial Services
4046	Medical Services
4047	Psychological Examination
4048	Radio Services
4051	Religious Services
4056	Research Services
4061	School Agents Services
4066	Veterinary Services

4067	Care Of Stray Dogs Serv
4069	Contract Employee Fica
4070	Youth Apprentice Program
4071	Public Educ Services
4072	Training Services
4073	Consultation Services
4074	Telephone Answering Serv
4075	Case Management Services
4080	Homeland Defense Contract
4095	Medical Reports
4096	Contractual Employee
4097	Clerical Support Serices
4098	Collection Services
4099	Misc Prof Fees & Spec Srv
	Professional Services, by State
4103	Accting And Auditing Serv
4106	Analysts And Lab Services
4113	Pro Rata Exp Farm Coordin
4114	Eng Serv By Interagency Agrmnt
4131	Inspect & Invest. Serv
4142	Legal Services
4151	Labor Absorbed
4152	Shop Overhead Absorbed
4153	General Overhead Absorbed
4154	Gas & Oil Overhead Absorbed
4156	Research Services
4173	Training By State Agencies
4197	Clerical Support Serv
4198	Highway Garage Labor
4199	Misc Prof Fees And Spec S
	Travel Expenses, In-State
4212	Travel D.O.T. In State
4230	Mileage Leg Session
4232	Meals & Hous. Leg Session
4233	Lodging Leg Session
4234	Meals Legislative Session
4236	Mlge Lieu Of Hsng Leg Ses
4237	Tlls Lieu Of Hsng Leg Ses
4247	Equilization Of Travel Ex
4260	Air Fare In State
4261	Air Charter In State
4263	Car Rental In State
4270	Auto Mileage-Gen In State
4271	Other Transportation

4272	Room And Board
4273	Hotel Room & Lodging
4274	Meals And Gratuities
4275	Miscellaneous Expense
4276	Mileage In Lieu Of Lodgin
4277	Meals-Extended Work Day
4298	In State Travel Advance
4299	In Ser Training In State
	Travel Expenses, Out-of-State
4312	Travel D.O.T. Out Of State
4330	Mileage Leg Session
4332	Meals & Hous. Leg Session
4333	Lodging Leg Session
4334	Meals Legislative Session
4336	Mlge Lieu Of Hsng Leg Ses
4337	Tolls Lieu Of Housing Leg
4360	Air Fare Out Of State
4361	Air Charter Out Of State
4363	Car Rental Out Of State
4377	Extend Day Meal Out-Of St
4380	Auto Mileage-Gen Out-Of St
4381	Other Transportation Cost
4382	Room And Board
4383	Hotel Room And Lodging
4384	Meals Include Gratuities
4385	Miscellaneous Expense
4398	Out Of State Travel Adv.
4399	In Ser Training Out Of St
	State Vehicles Operation
4401	Gasoline-State Vehicle
4402	Oil & Grease
4403	Diesel Oil
4404	Propane - State Vehicle
4409	Gas Excise Tax
4421	Misc Auto Expense
4422	Repairs Labor
4423	Repairs Parts & Supplies
4424	Repairs Rental
4425	Repairs To Aircraft
4426	Misc Vehicle Expense
4436	Depreciation
	Utility Services
4521	Electricity
4530	Public Water

4531	Sewer
4532	Bottled Water
4536	Other Utilities
4540	Maintenance Telephone Hardware
4541	Maintenance Telephone Software
4542	Telephone Repairs
4544	Tel/Com Prof Svcs (Non State)
4545	Tel/Com Prof Svcs (State)
4546	Tel/Com Freight & Trucking
4547	Telecommunication Advertising
4548	Tel/Com Operational Supplies
4549	Tel/Com Minor Eq
4551	Trucking
4556	R R Freight
	Rents
4601	Rent Of Land
4602	Rent Of Planes
4606	Rent Buildings And Office
4607	Rent For Mgmt/Trng Room
4611	Rent Of Houses
4616	Rent/Office Machines & Eq
4618	Rental Of Films
4621	Rent Of Boats
4651	Misc Rents
4661	Rent Private Equip
4671	Rent State Equip
4672	Rent Of State Vehicle
4696	Non-Cap Imprvmnt To Leasd Bldg
	Repairs
4701	Repairs To Roads And Grou
4711	Repairs To Buildings
4721	Repairs To Equipment
4724	Canoes Boats And Motors
4726	Repairs Radio
4731	Repairs Typewriters
4735	Maint. Agree Off. Equip.
4740	Elevator Maint Agreement
4742	Other Maint Agreement
4751	Misc Repairs
	Insurance
4801	Insurance On Buildings
4811	Insurance On Equipment
4824	Boat F & W Quality Insur
4825	General Liability Insur

4827	Inland Marine Auto Phy Dam
4828	Ocean Marine Insurance
4841	Employees Bonds
4842	Civil Rights Insurance
4843	Police Professional Insurance
4844	Foster Parent Insurance
4845	Workers Comp Insurance Premium
4851	Misc Insurance
4852	Automobile Insurance
4853	Auto Non Ownership Liability
4871	Health Ins State Share
4873	Health Ins Cont Hgh Only
4880	Eye Exam Vdt Operator
4881	St Share Lenses Vdt Operator

General Operations

4901	Stamps Parcel Post Etc
4902	Employee Recognition
4903	Freight
4904	Victim Compensation Fund
4905	Inserting & Folding Charges
4906	Postal Set Up Fees
4907	Fines And Penalties
4908	Bulk Mailing
4909	Courier Service
4911	Meter Postage
4912	Bus Reply & Postage Due
4913	Intragovernmental Service
4916	Conference Charges
4918	Non Employee Recognition
4920	Dump Fees
4921	Trash Removal/Pickup
4922	Waste Recycling
4923	Snow Plowing/Removal
4924	Pest Control Services
4925	Spill Related Purchases
4926	Dispsl Hazardous Oil & Waste
4927	Floor Drain Effluent Disposal
4928	Binding And Rebinding
4929	Printing And Binding
4930	Transcripts
4931	Other Agent Materials
4932	Agent News Letter
4933	Ad Agency Fees
4934	Film Developing

4936	Promotional Material
4938	Photo Copying
4939	Printing Binding Etc Stat
4941	Print Reports And Bulleti
4942	Lottery Posters
4943	Inst Ticket Dispensers
4944	Tv Production Expense
4945	Tv Media Charges
4946	Advertising Notices
4947	Radio Production Expense
4948	Radio Media Charges
4950	Micro Film
4951	Risk Management-Claims
4955	Credit Card Charges
4959	Expert Witness Fees
4960	Printing Posters And Sign
4961	Other Adv And Pub Matter
4962	Prom And Pub Exp Of Shows
4963	Undercover Investigation
4964	Misc Highway Charges
4965	Non-Employee Settlmnt Agreemnt
4968	Court Settlements 2
4969	Witness Fees
4970	Other Than St Mileage
4971	Elementary Tuition
4972	Secondary Tuition
4973	State Employees Tuition
4974	Tuition Exp Other Than St
4975	Sales Tax Paid By State
4976	Traverse Jury Costs
4977	Grand Jury Costs
4978	Bailiffs
4979	Court Officers
4980	Travel Exp Other Than St
4981	Transportation Of Sch Chi
4982	Periodicals Newspaper Sub
4983	Dues
4984	Prov For Uncollectable Ac
4985	Foremens Unproductive Tim
4986	Cleaning & Washing
4990	Forest Fire Control Reim
4991	General Operating Expense
4992	Cash Payments
4993	Returnable Containers

4994	Contract Payments
4995	General Field Operating E
4996	Unusual Contractual Servi
4997	Cash Over Short Forgn Ex
4998	Stock Losses And Gains
4999	Special Fire Emergency Ch
	Employee Training
5001	Registration Fee-Non State
5002	Registration Fee-State
5010	Tuition-Continuing Education
5011	Tuition-Masters
5012	Tuition-Technical Certification
5013	Tuition-Career Development
5020	Books
5021	Supplies-Markers Etc.
5022	Films/Materials
5023	Printing Training Materials
5024	Postage
5025	Minor Training Equip
5030	Training Rooms
5031	Training Facilities
5035	Trainer Fees-Non State
5036	Trainer Fees-State
5060	Training Air Fare-In State
5061	Training Auto Mileage-In State
5062	Training Car Rental-In State
5063	Training Other Trans-In State
5064	Training Hotel Rm & Lodg-In St
5065	Training Meal& Grat-In State
5066	Training Misc Expense-In St
5070	Training Air Fare-Out Of St
5071	Training Auto Mile-Out Of St
5072	Training Car Rent-Out Of St
5073	Training Other Tran-Out Of St
5074	Train Room & Lodge-Out Of St
5075	Training Meal & Grat/Out Of St
5076	Train Misc Expense-Out Of St
5080	Training Catered Meals
5081	Training Refreshments
5098	Training Travel Advances
	Commodities, Food
5101	Meats Poultry Fish And Pr
5106	Breadstuffs And Cereals
5110	All Terrain Vehicles

5111	Milk Eggs & Dairy Produce
5116	Fruit & Vegetables Fresh
5121	Fruits And Vegetables Can
5126	Feed For Animals And Fish
5150	Food
5151	Misc Foodstuffs
	Commodities, Fuel
5201	Fuel Oil
5202	L.P. Gas
5203	Natural Gas
5211	Firewood
	Technology
5302	Telephone Service
5304	Cellular Phone Service
5305	Telephone Lines
5306	Communication Circuits
5307	Rental Telephone Equipment
5308	Rental Telephone Comp Equip
5311	Data Processing-Non State
5312	Dp Consulting-Non State
5315	Data Processing-By State
5316	Dp Consulting-By State
5318	Web Site Production
5319	Web Site Maintenance
5330	Telephone Data Lines
5331	Wide Area Network
5332	Data Line Repair
5340	Rental/Lease Dp Equip
5345	Mainframe Computer Software
5346	Pc & Ntwrking Software/License
5350	Repairs To Computers
5351	Data Processing Supplies
5352	Computer Maint Agreement
5355	Software Maint Agreement
5370	Minor Computer Equipment
	Clothing
5401	Clothing
5402	Clothing-Employees
5403	Clothing-Boots
5407	Diapers
	Minor Equipment
5501	Camera
5502	Video Camera
5503	V.C.R.

5504	Televisions
5505	Overhead Projectors
5506	Stereo Equip
5507	Electrical Testing Equip
5508	Two Way Radio
5510	All Terrain Vehicles
5511	Mv Transportation Equipment
5512	Trailers
5513	Canoes And Small Boats
5514	Boat Motors
5521	Handguns
5522	Rifles
5531	Garage Shop Constr Equipment
5540	Major Household Appliances
5550	Accessories Vehicle Equipment
5551	Personal Computers
5552	Printers
5553	Laptop Computers
5555	Servers
5556	Svcs Camera Monitor
5557	Document Scanner
5558	Barcode Scanner
5559	Sla Replacement Monitors
5581	Dsu & Csu Modems
5582	Interconnect Controller
5583	Wan Bridges & Routers
5584	Network Hubs
5585	Ethernet Switches
5586	Voice Response Units
5587	Gps Navigational Unit
5588	Electronic Office Equipment
5590	Touch Screen
	Office & Other Supplies
5600	Office & Other Supplies
5601	Household Supplies
5602	Office Supplies
5606	Lab And Hosp Supplies
5607	Spec Surg Sup For Patient
5611	Educ And Recreat Supplies
5612	Plant Operation Supplies
5616	Farm Supplies
5617	Greenhouse Supplies
5618	Disease Testing Supplies
5619	Pesticide

5620	Farm Seeds
5621	Industrial Supplies
5626	Automobile Plates
5627	Purchase Of Books
5628	Textbooks Students Fees
5629	Books For Resale
5631	Wrap And Packing Supplies
5632	Stereo Views/Photographs
5633	Animals And Eggs For Propagat
5634	Film Purchases
5636	Misc Supplies
5637	Drugs
5640	Election Supplies
5650	Misc Minor Equipment
5652	Fire Equipment Non Expendable
5653	Fire Equipment Expendable
5654	Ergonomic Office Equip
5655	Illicit Drugs
5656	Modular Furniture
5660	Carpentry Supplies
5661	Paint Supplies
5662	Electrical Supplies
5663	Plumbing Supplies
5664	Hvac Supplies
5665	Ground Supplies
5666	Museum Exhibits
5667	Flooring Supplies
	Depreciation
5701	Depreciation
5702	Depreciation Equipment
5703	Depreciation Building
5704	Depreciation/Contrib Assets
5705	Depr/Capital Lease Asset
5720	Software Amortization
5750	Bad Debt Expense
	Highway Materials
5801	Asphalt & Asphalt Mix
5810	Calcium Chloride
5812	Culverts
5820	Gravel Sand Stone Borrow
5825	Hardware Nails Bolts Etc
5830	Lumber
5840	Paint And Oil
5841	Cement And Cement Aggrega

5860	Salt Road
5861	Signs
5862	Steel
5890	Other Highway Materials
5891	Highway Garage Materials
	Grants to Federal Government
6001	Grants To Fed Government
	Grants to Counties
6101	Grants To Counties
	Grants to Cities & Towns
6303	Grant Pub Ser Emp Tit Vi
6305	Grts To C & T Gen Purpose Aid
6306	Grants For Education
6307	Adult Education Subsidies
6308	Spec Ed Tuition State Wards
6309	Spec Ed Tuition St Agcy Client
6316	Cities/Towns Mun Truck Excise
6320	Grants For Pollution Imp
6326	Misc Grants For Education
6327	Grants To C&T For Fire Equip
6328	Grants For Highway Safety
6331	Misc Grants Cities And Tw
6336	Gr To C & T For Snow Removal
6341	Grants Cities Towns Hwy
6350	Reimb To Towns For Ga
6351	Direct Payments For Ga
6352	Admin Of Unorgan Territories
6371	Grants To St Agencies
	Grants to Public & Private Organizations
6401	Grants Pub Priv Organizat
6402	Grant Pub Ser Emp Tit Ii
6404	Grants On Job Training
6405	Utility Agreements
6406	Spec Ed Tuit State Wards
6407	Transp Replac. Contracts
6409	Grants For Day Care
6410	Spec Ed Tuition St Agcy Client
6413	Special Education
6414	Grants To F.A.M.E
6421	Temp Residents Conveyance
6426	Misc Grants For Education
6430	Grants To Loring Dev Authority
6431	Grants To Me Municipal Bond
6433	Grants To Me Educ Loan Author

6435	Grants To Me Courts Facility
6436	Grants To Me Hlth/Higher Educ
6437	Grants To Me Maritime Academy
6438	Grants To Me State Housing
6439	Grants To Me State Retirement
6440	Grants To Me Tech College Sys
6442	Grants To Me Turnpike Authorit
6445	Grants To Univ Of Me System
6446	Grants To Me Public Broadcast
6447	Grants To Me Science & Tech
6480	Baxter Park Cntrl Expend
6481	Retirement Cntrl Expend
	Unemployment Compensation
6501	Unemployment Comp Benefit
	Public Assistance Grants
6600	Public Assistance Grants
6601	Public Assist Grants
6602	S S A Health Insurance
6603	General Assistance Pmnts
6604	Replacement Checks
6605	Child Support Payments
6606	Dist Fed Shares P A Grant
6620	Trans For Med Mh Serv
6621	Trans To Visit Parents/Sibling
6625	Supervised Visits
6626	Mental Health Therapy-Fam Memb
6627	Mh Therapy Ca/N Child/Adolesce
6628	One On One Services
6629	Mental Health Evaluation/Test
6630	Substance Abuse Ther Fam Mem
6631	Sub Abuse Ther Ca/N Child/Adol
6632	Substance Abuse Evaluation
6633	Child Care Foster Parents
6634	Child Care For Child Of Client
6690	Refund Of Overpayment
6698	Aspire - Job Development
6699	Aspire - Job Placement & Reten
	Assistance and Relief Grants
6700	Assistance And Relief Grant
6701	Housing
6702	Food
6703	Fuel
6704	Clothing
6705	Boarding Home Care

6706	Resident Diagno And Treat
6707	Other Non-Medical Inst
6708	Day Care
6709	Other Maintenance
6710	College Tuition
6711	Business School Tuition
6712	Tech Sch Tuition Assoc Dg
6713	Trades Training
6714	Elementary Or Secondary
6715	On-The-Job Training
6716	Tutoring
6717	Adj Or Remedial Training
6718	Personal Care Assistance
6719	Other Training
6720	Hosp Inpatient Care
6721	Hosp Outpatient Care
6722	Hosp Annual Settlement
6723	Skil Nursing Fac Care
6724	Skil Nrsing Fac Anl Stlmt
6725	Intr Care Fac Care
6726	Hospital Services
6727	Intr Care Fac Anl Slmt
6728	Icf/Mr
6729	Mr Group Care - Icf
6730	Ambulatory Agency Service
6731	Epsdt Agency Services
6732	Mental Health Ctr Ser
6733	Part A Ded & Co-Ins
6734	Part B Ded & Co-Ins
6735	Family Plng Clinics
6736	Hospice Services
6737	Speech & Hearing Clinics
6738	Rural Health Clinics
6739	Other Clinics
6740	Medical Doctor Services
6741	Ambulatory Surgical Cntrs
6742	Opthamology
6743	Non-Traditional Php
6744	Psychiatry
6745	Nurse Practioners
6746	Diagnosis And Evaluation
6747	Rehabilitative Services
6748	Case Management
6749	Osteopathic Services

6750	General Dentistry
6751	Oral Surgery
6752	Orthodontia
6753	Other Dental Speciality
6754	Dentures
6755	Medical Reports/Records
6756	Audiology
6757	Licensed Social Worker Svcs
6758	Chiropracty
6759	Nurse Midwifery
6760	H M O Services
6761	Home Health Services
6763	Occupational Therapy
6764	Optometry
6765	Private Duty Nursing
6766	Personal Care Services
6767	Attendant Services
6768	Podiatry
6769	Psychologist Services
6770	Psychological Testing
6771	Physical Therapy
6772	M R Waivered Serv
6773	Readers And Interpreters
6774	M H Waivered Serv
6775	Social Services
6776	Speech Therapy
6777	Private Non-Medical Treat
6778	Bme Waivered Services
6779	Other Practitioners Serv
6780	Prescription Drugs
6781	Medical Supplies
6782	Medical Equipment
6783	Prosthetic And Orth Equip
6784	Eye Glasses
6785	Hearing Aids
6786	Pca Waivered Services
6787	Occupational Tools & Equip
6788	Day Health Services
6789	Misc Drug Supplies
6790	Laboratory Services
6791	Ambulance
6792	Other Transportation
6793	Free Stand Day Hab Seed
6794	Burial

6795	Misc Cash Grants
6796	Early Intervention Services
6797	Miscellaneous Supplies
6798	Federally Qualified Health Car
6799	Other Services
	Miscellaneous Grants
6801	Condemnation Of Dom Anima
6805	Damage By Domestic Dogs
6806	Damage By Wild Animals
6811	Bounties
6813	Trades Training
6814	Trades Training Fica
6825	Tort Claims
6830	Compensation Board Award
6851	Payroll Grants To Individ
6852	Court Ordered Dist
6891	Forestry Stewardship
6898	Canteen Fund Grant
6899	Other Misc Grants
	Pensions
6901	Disability Compensation
6902	Med And Hosp Work Compen
6903	Wage Credits-Workers Comp
6904	Failed Rehab Plan-Comp
6905	Provider Disbursement
6906	Pensions Under General La
6907	Pensions Beneficiaries
6908	Retired Teachers Health Insur
6911	Pensions By Leg Resolve
6950	Temp Total Dis-Work Comp
6951	Temp Partial Dis-Work Com
6952	%Perm Partial Dis-Work Co
6953	Death Benefit-Work Comp
6954	Lump Sump Settl Work Comp
6955	Permanent Impairment
6956	Med And Hosp Work Comp
6957	Attorney Exp Work Comp
6958	Rehab Exp Work Comp
6959	Misc Exp Work Comp
6960	Teacher Retirement Cont.
	Land
7001	Purchase Of Land
7003	Lease Purchase Land
7006	Cost Of Prepare Land

	Buildings
7101	Buildings And Improvement
7102	Bldgs & Improvement-Fed
7104	Lease Purchases Bldg
	Equipment
7200	Equipment
7201	Household And Office Equip
7202	Computer Software
7203	Data Processing Equipment
7204	Lease Purchases Equip
7206	Lab And Hospital Equipmen
7207	Software Licenses>1 Year
7211	M V Transportation Equip
7212	Boats & Trailers
7216	Educ And Recreational Equ
7221	Agric And Botanical Equip
7231	Garage Shop Constr Equip
7240	Communication Equipment
7250	Accessories Vehicle Equipment
7251	Personal Computer
7252	Printers
7274	Conversion - Victor Fleury
7286	Misc Equip
7290	Forest Fire Control Reim
	Structures
7301	Structures And Improvemen
7302	Structures & Improv-Fed
7303	Unallocated Capital Expen
7304	Lease Hold Improvements
7305	Contract Payments
	Equipment Construction
7401	Equipment Construction
	Infrastructure
7500	Infrastructure
7501	Dot Easements Land/Rights
7502	Infrastructure Consum Equip
7505	Infrastructure Const Pymnts
7511	Infrastructure Transp Equip
7531	Infrastructure Improvements
7586	Misc Consumable Equipment
7590	Non-Dot Conservation Easements
	Asset Construction
7601	Asset Construction Materials
7602	Capitally Budgeted Non-Capital

	Interest
8001	Int Payments Due On Notes
8002	Int Payments Due On Bonds
8006	Int Pay At Rates Est By L
8007	Int Pymts On Empl Accts
8008	Interest Payment Late Fee
8010	Govrnmntl Funds Cop Interest
	Debt Retirement
8101	Bond Maturities Due
8110	Govrnmntl Funds Cop Principal
	Transfers
8510	Trans To General Fund
8511	Trans To Gen Fund Stacap
8520	Trans To Highway Fund
8530	Trans To Emp Sec Fund
8531	Trans To Fed Expend Fund
8535	Trans Rk Mgt Loss Pymt
8540	Trans To Other Spec Rev
8548	Trans To Gen Fund Bond
8549	Trans To Self Liquid Bond
8550	Trans To Enterprise Funds
8560	Trans To Internal Serv Fd
8580	Trans To Trust & Agency
	Charges to Assets and Liabilities
9001	General Ledger Debit
9002	Protested Checks
9003	Cash Payments
9004	Other Charges To Gen Ledge
9005	Taxes Committed
9006	Trans To Retirmt Adm Acct
9007	Service Dept Billing
9008	Int Transfer On Emp Accts
9009	Misc Billing
9010	Mat Purchased For Resale
9011	Material Purchased For St
9012	Materials Purchased For S
9013	Recond Mat Put In Stock
9014	Fluid Stock
9015	Invest Securities Purchas
9016	Arbitrage Payments To Fed
9017	Invest Prem On Security P
9018	Refund Of Trust Deposits
9019	Tax Adj Rebate 1987
9020	Rent Overhead Adjustment

9021	Materials Issued From Sto
9022	Rents For Sub Lease
9023	Bonds Issued
9025	Budget Estimates
9026	Adj Of Balance Forward
9027	Inventory Adjustments
9028	Social Security Pay To Fed
9029	Tax Abatements
9031	Uncollect Accts Written Off
9033	Other Assets Written Off
9035	Capital Assets Retired
9041	Disc On Bonds Purchased
9043	Amort Of Premiums On Bond
9044	Sinking Fund Requirements
9049	Closing Entries
9050	Transfer To General Fund
9051	Trans To Spec Rev Fund
9052	Trans To Highway Fund
9053	Trans To Intragov Fund
9054	Trans To Enterprise Fund
9055	Trans To Trust Funds
9056	Trans Bond Fund
9059	Trans To Gen-Fund Sta-Cap
9060	Military Leave Allowance
9061	Military Leave Cancelled
9062	Trans Members Contrib Fun
9063	Trans To Retire Allow Fun
9064	Interest Penalties
9065	Int/Capital Lease
9068	Trans To Teachers Savings
9069	Trans To Surv Benefit Fun
9070	Hardware Repairs & Maint
9071	Software Maintenance
9072	Rental Of Equipment
9073	Installation
9074	Telephone Service
9075	Software
9076	Minor Equipment
9077	Supplies
9080	Lottery Ticket Stock
9081	Prize Expense
9082	Agent Commission
9083	Agent Bonus
9084	Tri-State Gen & Admin Cost

9086	Health Ins.Isf Prem Payment
9087	Dental Ins.Isf Prem Payment
9088	Refund Pre-Tax Health
9089	Refund Pre-Tax Dental
9090	Sub-Lease/Electricity
9091	Sub-Lease/Maintenance
9092	Sub-Lease/Water
9093	Sub-Lease/Sewer
9094	Vendor Fees
9095	Sub-Lease/Trash Removal
9096	Sub-Lease/Fuel
9097	Sub-Lease/Propane
	Telecommunications
9501	Telephone - Telco
9502	Cellular Phone Service
9503	Telephone Data Lines
9504	Telephone Lines
9505	Communication Circuits
9506	Rental Telephone Equipment
9507	Rental Telephone Comp Equip
9511	Repairs To Building
9540	Maintenance Telephone Hardware
9541	Maintenance Telephone Software
9542	Telephone Repairs
9544	Tel/Com Prof Svcs (Non State)
9545	Tel/Com Prof Svcs (State)
9546	Tel/Com Freight & Trucking
9547	Telecommunication Advertising
9548	Tel/Com Operational Supplies
9549	Tel/Com Minor Eq (Under 3,000)
9550	Tel/Com Wide Area Network

75.50.20**Sub-object codes**

The State must file a Form 1099-MISC for each person the State has paid in the aggregate at least \$600 in miscellaneous income payments during a calendar year. Miscellaneous income includes, among other things, payment for services (including parts and materials incidental to providing the service), rents, prizes and awards, other income payments, medical and health care payments to providers, and payments to attorneys. Miscellaneous income does not include payments for commodities.

The purpose of the sub-object code is to trigger the Office of the State Controller (OSC) to issue a report of income [that the Internal Revenue Service considers taxable] to vendors. The different codes signify to OSC which box of the 1099 form to populate with the payment information.

Following are the codes and their descriptions:

91 – Rents

92 – Royalties

93 – Prizes and Awards, including Forestry Stewardship Payments

94 – FIT Withheld

95 – Fishing Boat Proceeds

96 – Medical and Health Care Payments

97 – Non-employee Compensation

75.60

Revenue Source Codes

75.60.10

Categories and descriptions

<u>Codes</u>	<u>Title and Description</u>
01 to 13	<p>Taxes Amounts levied on individuals, organizations, and businesses by the legislature to fund State services. Some taxes are based on or derived from an underlying exchange transaction between a merchant and a customer, upon which the State imposes a tax, such as sales and fuel taxes. Other taxes imposed on non-governmental entities are non-exchange in nature. Property taxes, imposed on the value of property owned, are an example of non-exchange tax revenue.</p>
14 to 17	<p>Licenses, Permits and Fees Amounts paid by individuals, organizations, and businesses to engage in certain specified activities such as operating a business, driving a car, or hunting and fishing.</p>
18 to 19	<p>State Charges and Other Revenue Revenue that the State receives from individuals, organizations, businesses and other governments for goods and services in conjunction with State-sponsored programs.</p>
20, 21, 28	<p>Other Revenues and Financing Sources Other revenues and financing sources not recorded elsewhere, including those associated with debt financing activities, resources supporting trust activities, and sales of State assets.</p>
22	<p>Federal Revenue Revenue that the State receives from the federal government under grant and similar agreements where the State is required to expend the revenue in accordance with federal program specifications. It also includes revenues associated with expenditures that are fully reimbursed by the federal government.</p>

- 23 to 26 Private/Local Charges and Miscellaneous Revenue**
Resources provided to the State by nonfederal sources such as private individuals, local governments, commercial enterprises, and foundations that are restricted by contract or agreement. It also includes revenues associated with expenditures that are fully reimbursed by private/local sources.
- 27 Contributions and Transfers**
Amounts contributed/transferred by State agencies to other accounts and/or agencies. This includes STACAP contributions, revenue-sharing transfers, and liquor/lottery profit transfers.
- 29 Non-Revenue Receipts**
Amounts transferred between accounts and agencies; adjustments of prior period transactions; and, appropriation transfers.

75.60.20

Sequential by code number

<u>Revenue Source</u>	<u>Description</u>
	Property Taxes
0101	Tax Cities and Towns
0103	Unorg Terr Wtrcft Exc Tax
0104	Uniform Property Tax
0105	Forest Fire Suprn Excise
0106	Real Est Tax Unorganized
0107	Prop Tax Mfd. Organ.Terr.
0108	Prop Tax Trans Unorgan
0109	Spruce Budworm Tax Unorg
0110	Spruce Budworm Tax Org
0111	Trans to Bdwm Suppre Fund
0112	Comm Fish Ves Ex Tax
0122	Comm Fish Ves Excise Tax
0135	School Equalizing Tax
0136	Sch Tax Assess Unorg Unit
0151	Int Forestry District Tax

0161	Int Real Est Tax Unorgan
0162	Int Tax Unor Townships
0163	Cost Real Est Tax Unorg
0170	Real Estate Transfer Tax
0175	Comm Forestry Excise Tax
0181	Tax Pers Prop Unor Tnps
0182	Excise Tax Motor Veh Unor
0183	Excise Tax Boats Unorg
0186	Excise Tax Non Res M V
0187	Excise Tax Non Res Aircra
	Inheritance and Estate Tax
0211	Taxes On Estates
0212	Estate Tax
0221	Inherit Tax Collateral
0241	Int Inheritance Taxes
0242	Interest On Estate Tax
	Gasoline Tax
0311	Use Fuel Tax
0312	Refunds Use Fuel Tax
0321	Tax Int Comb Engine Fuel
0323	Motor Carrier
0324	Motor Carrier Tax Refunds
0325	Diesel Off-Highway
0326	Use Fuel Penalty and Int
0327	Gas Tax Penalties and Int
0328	Motor Carrier Pen & Int
0331	Tax Aeronautical Gas
0332	Gas Tax Refunds Aeronauti
0333	Gasoline Shrinkage
0340	Mvd Regional Fuel Tax
0342	Mvd Fuel Tax Distribution
	Income Tax
0401	Indiv State Income Tax
0402	Indiv Income Withholding
0403	Indiv Income 1040 Est
0404	Individual Fiduciary
0406	Int & Pen Ind Inc Tax
0407	Inc Tax From Resv
0408	Refunds Indiv Income Tax
0409	Ind Income Tax Trans
0410	Tax & Rent Claims
0411	Excise Tax Beer
0412	Ex Tax Tbl Wine Me Prdts
0413	Ex Tax Tbl Wine Out State

0414	Ex Tax Sparkling Wines
0415	Corporate Income Tax
0416	Int & Pen Corp Inc Tax
0417	Corporate Income Estimates
0418	Refunds Corp Income Tax
0420	Corp Income Tax Trans
0451	Malt Premium
0452	Table Wine Premium
0453	Sparkling Wine Premium
0454	Liquor Premium
0455	Low Alcohol Spirits Tax
0490	Past Due Income Tax
0491	Ind Inc Tax to Resv
0492	Corp Inc Tax to Resv
	Tobacco Products Tax
0511	Tax On Cigarettes
0512	Tax On Tobacco Products
0513	Illegal Drugs
	Other Sales Tax
0611	Milk Comm Fees 1 Cent Cwt
0612	Milk Comm Fees Add 2 Cent
0614	Dairy & Nutrition Cnl Tax
0621	Sales Tax
0622	Sales Tax Gas Tax Refunds
0623	Use Tax
0624	Sales Tax Interest & Penal
0625	Sales Tax Refunds Use Fuel
0631	Sales Tax Abatement
0633	Use Tax Abatement
0634	Penalties Abatements
0636	Interest Abatements
0650	Sales Tax Trans-Revenue Share
0651	Transfer to Tourism Fund
0652	Sales Tax Trans/T-36 S-1811
0660	Gross Receipt Tax
0670	Nursing Facility Tax
0671	Res Treat Facility Tax
0675	Service Provider Tax
0690	Past Due Sales & Use Tax
	Corporations Tax
0701	Corp Tax Franchise
0702	Corp Tax Not Assessed
0721	Cert Approval Corp Charte
0726	Cert Excuse Corp

0731	Cert Org New Corps
0733	Changes Cert Organization
0735	Reg Foreign Corps
0737	Annual Lic Fees Foreign C
0738	Change of Purpose
0740	Assumed Name
0742	Reserved Name
0744	Dissolved
0746	Resumed
	Public Utilities Tax
0801	Tax R R Companies
0811	Tax Express Companies
0816	Tax Telephone Companies
0821	Tax Telecomm Serv
0822	Telecommun Prop Tax
0825	2% Assessment
0826	OPA Assessment
0827	PUC Assessment
	Insurance
0901	Insurance Companies Tax
0903	Unauthorized Ins Co Tax
0904	Self Proc Ins Prem Tax
0906	Fire Prevention & Inv Tax
0907	Risk Retention
0911	Lic Ins Agents
0912	Insurance Consult License
0914	Agents Licenses-Orig
0915	Agents Licenses-Ren
0916	Company Licenses-Orig
0917	Company Licenses-Ren
0918	Brokers Licenses-Orig
0919	Brokers Licenses-Ren
0920	Adjusters Licenses-Orig
0921	Adjusters Licenses-Ren
0922	Rating Organization Lic
0923	Agency Licenses-Orig
0924	Agency Licenses-Ren
0926	Cert Qualification Domest
0927	Road Company Licenses
0928	Road Agents Licenses
0929	Annual Statement Fees
0930	Audit Service Fees
0931	Cert Authority Interinsur
0932	License Examination Fees

0933	Investigation Fees
0934	Form Filing Fees
0941	Assessment Ins Co
0942	Assess Non-Profit Organ
0943	Asses Wkrs Comp Self Ins
0950	Aircraft Insurance
0951	Refund to Ins Co
0952	Auto Fleet Liab Ins
0953	Refund to Self Insured
0954	Boat Fleet & Water Quality
0956	Boiler & Mach Ins
0958	Fidelity Funds
0960	Gen Liability Ins
0962	Inland Marine Floater Ins
0964	Police Prof Liab Ins
0966	Property Insurance
0968	Tort Claim
	Banking
1001	Bank Stock Tax
1002	Semi-Annual Assessments
1003	New Bank Or Branch Fees
1005	Money Order License Fees
1006	Sec Agents Orig Lic Fees
1007	Sec Agents Ren Lic Fees
1008	Sec Dealers Orig Lic Fees
1009	Sec Dealers Ren Lic Fees
1010	Sec Issuers Reg Fees
1011	Sec Issuers Exempt Fees
1012	Collection Agcy Lic Fees
1013	Branch Notice Fees
1014	CSO Registration
1015	Creditor Notification Fee
1016	Creditor Annual Vol Fees
1017	Consumer Credit Examination
1018	Supervised Lendors Lic
1019	Sec Invest Adv Orig
1020	Sec Invest Adv Rent
1021	Investment Adv Rep License
1022	Invest Adv Rep License Renewal
1027	Semi Annual Assessment
1029	Fee Organizing New Banks
1030	Branch Fee
	Alcoholic Beverages
1101	Class I

1102	Class I P-T
1105	Class A Restaurant/Lounge
1106	Bed & Breakfast Liq Lic
1107	Civic Organizations
1108	Agency Liq. Store Full Time
1109	Agency Liq.Store Resale
1110	Class I-A
1111	Class I-A P-T
1112	Class I 2 Mos Exten
1113	Small Maine Brewery
1114	Dist & Brewers
1115	Class X
1116	Auxiliary License
1117	Maine Farm Winery
1118	Class I-A 2 Mos Exten
1119	Manufacturer Winery
1120	Class Ii
1121	Class Ii P-T
1122	Class Ii 2 Mos Exten
1123	Class I 7 Month License
1125	Class Ii - 7 Mo. License
1126	Class Iii - 7mo. License
1127	Class Iv -7mo License
1129	B.Y.O.B. - Function Permit
1130	Bottle Club Registration
1131	Spec Cater Off Prem S & V
1132	Class Iii
1133	Class Iii P-T
1134	Program App Activities
1135	Class Iv 2 Mos Exten
1138	Class Iv
1139	Class Iv P-T
1140	Class V
1145	Class V P-T
1148	Class V 2 Mos Exten
1149	Class V – 7 Month License
1151	Certf of Approval-Spirit
1153	Wholesaler Table Wine
1154	Wholesale Wine Only Spec
1155	Class Vi
1156	Class Vi P-T
1157	Class Vi 2 Mos Exten
1158	Malt Liq Cert of Approval
1159	Wine Cert of Approval

1160	Class Vi-A
1161	Wholesaler Malt Liquor
1162	Wholesale Special
1163	Class Vi - 7 Mo License
1164	Cert of Wine 120
1165	Class Vi-A P-T
1170	Class Vi A 2 Mos Exten
1171	Class Vi-A -7 Mo License
1172	Amusement Machine Permit
1173	Amusement Fee
1176	Class Vii
1177	Class Vii P-T
1178	Class Vii 2 Mos Exten
1179	Class Vii A 2 Mos Exten
1180	Class Vii-A
1181	Class Vii-A P-T
1182	Class Vii - 7 Mon License
1183	Class Vii-A -7 Mo License
1190	Retail Sales
1191	Licensee Sales
1192	Agency Sales
1193	Sales Discount
1195	Container Fee
1198	Vessel-Spirits
1199	Vessel-Malt Only
	Amusements Tax
1201	Licenses Boxing Commn
1206	Commn On Boxing
1221	Licenses Harness Horse Ra
1241	Cinematography Fee
1245	Apprentice Cinematograph
1246	Cinematograph Operator Fe
1247	Beano Licenses
1248	Games of Chance
1251	Licenses Jockey
1254	Licenses Owner
1255	Pull Event Permit
	Betting Taxes
1301	Comm Pari Mutuels Harness
1302	Comm Pari Mutuels Stipend
1303	Track Reimburse Judges
1305	Commission On Pari Mutuel
1306	Refunds/Pari Mutuel Comm
1309	Unredeemed Pari Mutuel Ti

1320	Gross Slot Income to States
1321	GF 1% Adm Sh Slot Machine Proc
1322	Dist 39% Gross Slot Income
1350	to Special Revenue Fund
1351	Aa64m Rerun
	Special Purpose Licenses
1357	Green Crabs, Resident
1358	Green Crabs, Non-Resident
1359	Dog Licenses/Neuter-Spay
1360	Dog Licenses Male/Female
1361	Kennel Licenses
1362	Rabies Certificates
1363	Neutered/Spayed Certificates
1364	Animal Shelter Lic - Profit
1365	Animal Shelter Lic - Nonprofit
1366	Boarding Kennel Licenses
1367	Pet Shop Licenses
1368	Breeding Kennel Licenses
1369	Research Facility Licenses
1374	Domesticated Deer License-Agri
1375	Misc Animal Welfare Licenses
1376	Private Investigator Licenses
1377	Security Guard Licenses
1378	Concealed Weapons Permits
1379	Sprinkler Review/Licensing
1380	Fireworks Inspect/Permits
1401	Bottlers Licenses
1402	Milk Licenses
1403	Nursery Licenses
1404	Sardine Packers License
1405	Product Registration Fee
1406	Reg of Feeding Stuffs
1407	Reg Insect & Fungisides
1408	Commercial Feed Regs
1409	Livestock and Poultry Lic
1410	Food Inspect Lic-Permit
1411	User Lic Blu Whit Red Tr
1412	Agric Liming Material
1413	Maine Milk Comm Licenses
1414	Garbage Feeding License
1415	Tobacco Products License
1416	Cigarette Distr Lic
1417	Cigarette Retail Lic
1418	Cigarette Wholesale Licen

1419	Blueberry Tax
1420	Res Commercial Fish Licen
1421	Orig Occ/Pro Licenses 1
1422	Orig Occ/Pro Licenses 2
1423	Orig Occ/Pro Licenses 3
1424	Orig Occ/Pro Licenses 4
1425	Non Res Commercial Fishing
1426	Orig Occ/Pro Licenses 6
1427	Renl Occ/Pro Licenses 1
1428	Renl Occ/Pro Licenses 2
1429	Renl Occ/Pro Licenses 3
1430	Renl Occ/Pro Licenses 4
1431	Renl Occ/Pro Licenses 5
1432	Renl Occ/Pro Licenses 6
1433	Orig Helpers Licenses
1434	Renl Helpers Licenses
1435	Scallop License
1437	Mechanics Licenses
1438	Equipment Operator Lic 1
1439	Equipment Operator Lic 2
1440	Hospital Licenses
1441	Trade-Work Permit Fees
1442	Environmental License Fee
1443	Form Filing Fees
1444	Aircraft Licenses
1445	Retail Seafood Dealers Lic
1446	License Application Fees
1447	License Examination Fees
1448	Special Licenses & Leases
1449	Sea Urchins
1450	Orig O/P Registration Fee
1451	Renl O/P Registration Fee
1452	Lobster Crab Fish License
1453	Branch Office Reg Fees
1454	Mechanical Rides License
1455	Wholesale Seafood Dealers
1456	Interstate Lobster Trans
1457	Records Modification Fees
1458	Lobster Meat Permits
1459	Nurse Reinstate Lic Fee
1460	Product Appr Appl Fees
1461	Salmon Tax
1462	Res Interstate Shellfish
1463	Seaweed Permit

1464	Marine Worm Diggers Licens
1465	Non Res Seaweed Permit
1466	Orig O/P Certification Fe
1467	Renl O/P Certification Fe
1468	Tree Surgeons Licenses
1469	Unit Certificaton Fees
1470	School Licenses/Permit
1471	Circus Show Licenses
1472	Boat Registration Transf
1473	Instructors Lic/Permits
1474	Lic Roadsde Eat Lodge Hou
1475	Manufacturers Lic/Permits
1476	Dealers License/Permits
1477	Plumbers License
1478	Commercial Shellfish Lic
1480	Reg of Boats Over 10 Hp
1481	Registration of Boats
1482	Boat Operators License
1483	Application For Orig Cert
1484	Renewal of Certificates
1485	Mussel License
1486	Marine Worm Dealers Licens
1487	Boat Duplicate Stickers
1488	Duplicate Licenses
1489	Registration Xmas Trees
1490	Boat Local Temp Reg
1491	Boat Dealer Temp Plates
1492	Boiler Inspection Cert
1493	Exam For Boiler Inspector
1494	Tax On Bee Hives
1495	Lic Permits Outdoor Adver
1496	Boat Dealer Registration
1497	Hairdressers License Fee
1498	Registration Fees
1499	Renewal Fees
	M/V License Related Fees
1501	Registration Motor Vehicl
1502	Auto Drivers Licenses
1503	License Restoration Fees
1504	Title Law
1505	Initial Plate Fees
1506	Operators Exam Fees
1507	Fees Temp Dealers Plates
1508	Res Number Fees

1509	Dup Auto Plates
1510	Duplicate Tabs
1511	Dup Certificate
1512	Registration Increase
1513	Snowmobile Dup Stickers
1515	Driver Rehab Course
1520	Reg Plate Equip & Prod Prg
1525	Ifta Appl Fee
1530	Fuel Use Permits
1531	Fee Certificate Permits
1532	Transporter Permits
1533	Transfer Fee
1541	Motor Veh Refunds
1550	I R P Collections
1552	Pers Watercraft Rental Agent
1553	Nr ATV Registration
1560	Excise Tax Trucks
1561	Snowmobile Rental Agent Reg
1562	Antique Snowmobile Registratio
1563	Nonres Dealer Snowmobile Reg
1564	Nonres Trnsfr Snowmobile Reg
1565	Nonres. 3-Day Snowmobile Reg
1566	Nonres. 10-Day Snowmobile Reg
1567	Nonres. Season Snowmobile Reg
1568	Nonres. Duplic Snowmobile Reg
1569	Nonres Snowmobile Dealer Plate
1570	Snowmobile Repair Shop Reg
1571	Snowmbl Repair Shop Plate
1572	Snow Local Temp Reg
1573	Snow Replace Dealer Plate
1574	Snow Dealer Plate
1575	Snowmobile Registration
1576	Snowmobile Dealers Regis
1577	ATV-Dealer Registration
1578	ATV-Dealer Plates
1579	ATV Replacement Plates
1580	ATV Registrations
1581	ATV Local Temp Reg
1582	ATV Dup Reg
1583	ATV Duplicate Sticker
1584	ATV Registration Transfer
1585	ATV Dealer Temp Plates
1590	B.A.S Collections
1591	B.A.S. Refunds

1595	Special Legislative Plate
1596	Environmental Plates
1597	U of M Plates
1598	Lobster Plate
1599	Maine Black Bear Plate
	Hunting and Fishing
1694	Misc Licenses & Permits
1695	Res Fall Turkey Permit
1696	Non-Res Fall Turkey Permit
1697	Res Turkey Permit
1698	Non-Res Turkey Permit
1699	Bonus Anydeer Permit
1701	Res Junior Trap License
1703	Whitewater Usage Fees
1704	Pheasant Stamp
1705	1-Day Fish Exchg Comb
1706	3-Day Fish Exchg Comb
1707	Duck Stamp-Special
1708	Non Res Sm Game Lic
1709	Breed Lic For Wild Animal
1710	Serviceman Family Hunt/Fish
1711	Falconry License
1712	Wildlife Exhibitors
1713	Duck Stamps 2
1714	Tracking Dog/Wounded Deer App
1715	Non Res Hide Dealers Lic
1716	Res Hide Dealers Lic
1717	Bait Wholesalers
1718	Smelt Wholesalers
1719	Live Bait Retailers
1720	Alien Combination
1721	Alien Fishing
1722	Alien Small Game
1723	Alien Archery
1724	Special Hide Dealer's Lic
1725	Wildlife Import/Possess Permit
1726	Undstr F&W Collections
1727	License to Propagate Fish
1728	Lifetime Fishing Lic 6-15
1729	Serviceman Family Fish
1730	Serviceman Family Hunt
1731	Tracking Dog Wounded Deer Lic
1732	Lifetime Fishing License
1733	Lifetime Hunting Lic-Under 5

1734	Lifetime Comb Lic-Under 5
1735	Lifetime Fishing Lic 65-70
1736	Res Trap Lic Statewide
1737	Lifetime Hunting Lic/65-70
1738	Lifetime Comb Lic/65-70
1739	Non Res Trap License
1740	Resident Expanded Archery Lic
1741	Non-Res Expanded Archery Lic
1742	Res Taxidermist Licenses
1743	One Day Bass Tourn Licens
1744	Comb Fish and Archery
1746	Super Sport Exchanges
1747	Fishing Derby Permit
1748	Nres 3day Small Game Hunt Lic
1749	Small Game Hunting Lic
1750	Resident Jr Hunt License
1751	Res Combination License
1752	Res Hunting License
1753	Res Fishing License
1754	Resident Archery License
1755	Non Res Junior Small Game
1756	Eel Permits
1757	Non Res Big Game Lic
1758	Non Resident Archery Lic
1759	Alien Big Game Hunt Lic
1760	License to Sell Inland Fish
1761	Duplicate License Fees
1762	One Day Fishing
1763	One Day Fishing Exchange
1764	Dog Training Area License
1765	Non Res 7 Day Fish Lic.
1766	Non Res Season Fish Lic
1767	Non Res 15 Day Fish Lic
1768	Non Res Exchange Fish Lic
1769	3 Day Fishing Lic
1770	Boys Girls Camp Fish Lic
1771	Non Res Fish Lic Junior
1772	Non Res Combo Fish & Hunt
1773	Comm Shooting Area-1 Day Hunt
1774	Comm Shooting Area Lic
1775	Possession Permit
1776	Non Res Turkey Applications
1777	Res Turkey Applications
1778	Resident Guide License

1779	Whitewater Guide License
1780	Maine Res Invasive Plant
1781	Lifetime Hunting Lic 6-15
1782	Coyote Permit
1783	Other Invasive Plant
1784	Lifetime Combination Lic
1785	Fur Seals
1786	Muzzle Loading License
1787	Non-Res Muzzle Ld Lic
1789	Resident Moose Permit
1790	Serviceman Combo Hunt/Fish
1791	Lost Inventory
1792	Nonresident Moose Permit
1793	Sale of PY Game Stamps
1794	Com Wh Water Outfit Lic
1795	Camp Trip Leaders Permit
1796	Res Bear Hunt Permit
1797	Non-Res Bear Hunt Permit
1798	Non Resident Moose Applic
1799	Resident Moose Application
	Employer Tax for Unemployment
1801	Employers Tax UCC
1802	Employer Direct Reimbursem
	Other Taxes
1901	Potato Tax
1902	Sardine Development Tax
1903	Mahogany Quahog Tax
1904	Elevator-Tram Inspection
1905	Itinerant Photographers L
1906	Permit Install Plumbing
1907	Approval of Elevator Plan
1908	Elevator-Tram Certificate
1909	Weights and Measures Fees
1910	Renewal License Regis
1911	Lic Ser M V Rd Tourist Cl
1912	Lic Agt Mot Veh Ser Club
1913	Hospital Excise Tax
1914	Franchise Recording Fee
1915	Container Regist. Fee
1916	Comm For Justice Peace Et
1917	License Fees Ministers
1918	Prospect Permits
1919	Recording Claims
1920	License to Mine

1921	Cert of Regis and Inspect
1922	M V Inspection Stickers
1923	M V Inspect Sta Licenses
1924	Driver Ed Commercial License
1925	Driver Ed Instruction License
1926	Inspection Mechanics Cet
1927	Explosive Or Flammable Permit
1930	Other Permits
1931	Permit to Open Highways
1932	Permit to Use Highways Comm
1933	Dog License Fees
1935	Air & Seaplane Base Licen
1936	Aircraft Dealers License
1937	Shrimp License
1938	Non-Res Shrimp License
1940	Fertilizer Tax
1942	Marine Worm Tax
1943	Groundfish Hatch Surcharge
1945	Frozen Dairy Products Lic
1946	Itinerant Vendor License
1947	Regis Fee Trading Stamp
1948	Royalty Payments
1950	Lic Oper Water Treat Plan
1951	Me Coastal Prot Fd Lic Fee
1952	Oil Transfer Fees
1953	Underground Tank Regis Fees
1954	Reimbursement Recoveries
1955	Lic Adm Long Term Care Fac
1961	Mfg Franchise Fee
1962	Ncd Franchise Fee
1967	Oil Burner Apprentice Lic
1972	Overload Permits
1973	Brokers License
1974	Hazardous Waste Gen-On Site
1975	Hazardous Waste Gen-Off Site
1976	Hazardous Waste Transport Fee
1977	Hazardous Waste Storage Fee
1978	Hazardous Waste Late Pymnt Fee
1979	Low Level Rad Waste Fee
1980	Waste Oil Fee
1990	Tax Amnesty Collection
1991	Tax Amnesty Distribution
1992	Amnesty Sales Tax
1993	Amnesty Income Tax

1994	Amnesty Other Tax
1999	Distributed Rev Non Fed
	Fines, Forfeits and Penalties
2001	Miscellaneous Fines
2002	Dot Fines
2003	Recount Fees
2005	Escheated Unclaimed Estat
2006	Liquidated Dam Surety Bon
2007	Unclaimed Bank Accts
2008	Escheated Bank Deposits
2009	District Court Receipts
2010	Unclaimed Fin Respon Depo
2011	Forfeiture Person Property
2012	IFW Fines
2013	Abandoned Property
2014	Forfeiture Cash
2015	Court Fines Conservation
2016	Crt Fines Marine Resource
2017	PUC Fines
2018	Agriculture Fines
2019	Baxter Park Fines
2020	Keep Maine Scenic Fines
2021	Local Ordinance Fines
2022	Superior Court/Alfred
2023	Superior Court/Auburn
2024	Superior Court/Augusta
2025	Superior Court/Bangor
2026	Superior Court/Bath
2027	Superior Court/Belfast
2028	Superior Court/Dover-Foxc
2029	Superior Court/Ellsworth
2030	Superior Court/Farmington
2031	Superior Court/Houlton
2032	Superior Court/Machias
2033	Superior Court/Portland
2034	Superior Court/Rockland
2035	Superior Court/Skowhegan
2036	Superior Court/So Paris
2037	Superior Court/Wiscasset
2040	District Court/Augusta
2041	District Court/Bangor
2042	District Court/Bar Harbor
2043	District Court/Bath
2044	District Court/Belfast

2045	District Court/Biddeford
2046	District Court/Bridgton
2047	District Court/Brunswick
2048	District Court/Calais
2050	District Court/Dover Foxc
2051	District Court/Ellsworth
2052	District Court/Farmington
2053	District Court/Fort Kent
2054	District Court/Houlton
2055	District Court/Kittery
2056	District Court/Lewiston
2057	District Court/Lincoln
2058	Dist Crt/Livermore Falls
2059	District Court/Machias
2060	District Court/Madawaska
2061	Dist Court/Millinocket
2062	District Court/Newport
2063	District Court/Portland
2064	Dist Court/Presque Isle
2065	District Court/Rockland
2066	District Court/Rumford
2067	District Court/Skowhegan
2068	District Court/So Paris
2069	District Court/Springvale
2070	District Court/Waterville
2071	District Court/Wiscasset
2072	District Court/Van Buren
2075	Administrative Court
2076	Surcharge Fund
2077	Surcharge-Court Adm
2078	Collection Expense
2079	Surcharge-Public Safety
2080	Restored Bail
2081	DEP Fines
2082	IFW Fine Watercraft
2083	Fire Restitution Fines
2084	Court Violations-Highway Fund
2085	Restitution
2086	Tobacco Enforcement
2087	Tobacco Licensing Violations
2090	Late Fees
2091	Late Fee Surcharges
2092	ARS Late Charge
2093	Unclaimed Container Deposits

2094	Charge For Returned Checks
2095	Asset Forfeiture
	Revenue from Use of Money
2102	Ars Interest Charge
2103	Interest On Fines & Assessment
2104	Interest On Notes Receivable
2105	Earnings On Investments
2106	Interest On Bonds
2107	Int Invest Pub Admin Fund
2108	Int Invest Rec Fund Defun
2109	Interest On Mortgage Loan
2110	Interest Conditional Sale
2111	Dividends On Stock
2112	Profit Loss Sale Securiti
2113	Group Life Insur Dividend
2114	Int-Arbitrage Tran to Trs
2116	Discount On Purchases
2122	Premium On Bonds
2125	Interest On Lands Reserved
	Federal
2201	Fed Grants Hwys Bridges
2202	Federal Grants
2203	Fed Grants Sliding Scale
2204	Fed Grants Temp Funding
2205	Repay Fire Equip Grant
2206	Fed Grants For Pub Health
2211	Fed Grants Assistance Rel
2212	Fed Grants Inc Maint Adm
2213	Fed Grants Med Asst Admin
2214	Fed Grants For Food Stamp
2215	Fed Grants For Social Ser
2216	Fed Grants For Unemp Comp
2218	Federal Grants For Wins
2221	Fed Grants Education
2222	Federal Funds Returned
2223	Distributed Revenue-Fed
2224	Fed Grants Safety Prog
2226	Fed Grants For Other Purp
2227	Fed Grants Emergency Reli
2228	Fed Grants Fisheries Rese
2231	Reed Bill Distribution
2232	Federal Advances
2235	Federal Tuition
2250	Community Services Block Grant

2251	Energy Assist Block Grant
2252	Mater/Child Hlth Block Grant
2254	Title XX Block Grant
2255	Alcohol/Drug Block Grant
2256	Community Dev Block Grant
2257	Block Grant Education
2258	Justice Block Grants
2259	Alc/Drug Treat/Rehab Blk
2260	Anti-Drug Act 1986 Block
2261	Child Care & Dev Block Grant
2262	TANF Block Grant
2296	Serv Fees Federal Government
County	
2310	Superior Courts
2326	Co Grants Other Purposes
2397	Service Fees Counties
Cities and Towns	
2401	City Town & County Grants Rec
2402	City Town Grants Deducted
2406	City Town Grants Public Health
2411	City Town Grants Assist Relief
2421	City Town Grants Education
2438	Services Outside Agencies
2441	Hwy Services Outside Agencies
2451	Other Rev from Cities Towns
2452	Interest Deficiency Cities
2461	Pro Rata Share of Admin Costs
2471	Grants from State Agencies
2496	Engineering & Architect Servic
2497	School Admn Unit Serv/Fees
2498	Serv & Fees Chgd Cities Towns
Private Sources	
2504	Repayment of Temporary Loans
2505	Repayment of Student Loan
2506	C.A.P.-Forestry Revolving Acct
2507	Reimb of Fire Fighting Costs
2513	Audit Findings
2514	Supplemental Security Income
2515	Civil Service Pension
2516	Railroad Retirement
2517	Veteran Benefits
2518	State Retirement
2519	Other Pensions
2520	Child Support Collection

2521	URSEA
2523	Adjustment of Fed Funds
2524	Public Assistance Recover
2526	Priv Contr For Other Purposes
2527	Refunds of Contr For Pensions
2528	Refund to A Beneficiary
2529	Refund to A Survivor Disa
2531	Social Security Contribution
2532	Refund to A Survivor Option
2533	Refund to A Survivor Option 4
2534	Employee Deduct Group Ins
2535	Employer Contri Group Ins
2543	O A S I Payments
2544	Rebates
2550	Hospital Services Medicare A
2551	Medicaid AMHI
2555	Hospital Services Medicare A
2556	Medicaid BMHI
2560	Hospital Services Medicare A
2561	Cap Cost Med Ed Pineland
2570	Seed Money/CEF
2571	Qualifying Contributions/CEF
2572	Repay to CEF Proceeds
2590	Retirement Cont from U of M Etc
	Service Charges for Current Services
2601	Rent of Lands
2602	Rent of Buildings
2603	Rent Offices Rooms
2604	Use of Concessions
2605	Rent Highway Equipment
2606	Agriculture/Aquaculture Lease
2607	Ferry Service Fees
2608	Camp Leases
2609	Store Merchandise
2610	Recreational Use of Parks
2612	Premium
2613	Income Tax Refund Set-Off
2614	Care and Treatment Arc
2615	Examination of Plans
2616	Misc Rents & Leases
2617	Auditing Services Rendered
2618	Entrance Fees
2619	Application Fees
2620	Duplicate Fees

2621	Inspection Services
2622	Lab Services Rendered
2623	Legal Services Rendered
2624	Exam Fees
2625	Hospital Service Rendered AMHI
2626	Marketing Services Rendered
2627	Medical Services Rendered
2628	Hospital Service Rendered BMHI
2629	Hospital Sev Rendered Pineland
2630	Recvng Filing Record Deeds
2631	Registration Fees
2632	Filing Fees
2633	Medicaid Advocate
2634	Hospital Svc Rendered Levinson
2635	Tuition Fees
2636	Witness Fees
2637	Misc Services & Fees
2638	Identification Card Fees
2639	Medicaid Crisis Worker
2640	Exhibit Fees
2641	Service Department Billing
2642	Certified Document Fees
2643	Trucking Services
2644	Pres. Pref. Prim. Filing Fee
2645	Employee Maintenance
2646	MH Case Management
2647	Testing Fees
2648	Insured Mortgage Fees
2649	Fees Motor Vehicle Raceway
2650	URES A Incentive Receipts
2652	Sale of Advertising
2653	Sale of Hides and Carcass
2654	Waste Disposal Fee
2655	Sales of Alcoholic Beverages
2656	Sale of Plans and Specificatio
2657	Sale of Maps
2658	Sale of Books
2659	Sale of Clothing
2660	Sale of Prints
2661	Sale Nursery Stock
2662	Inspection Potatoes
2663	Sale of Supplies
2664	Sale Farm Products
2665	Inspection Peas

2666	Sale Forest Products
2667	Sale Industrial Products
2668	Sale Confiscated Articles
2669	Sale Mailing Lists
2670	Lottery Tickets
2671	Sale of Promotional Items
2672	Sale Gas Oil Grease
2673	Inspection Blueberries
2674	Sale of Meals
2675	Sale Timber Gravel Grass
2676	Sale of Lodging and Meals
2677	Returns & Allowances
2678	Claims Against Vendors
2679	Claims Against Trans Co.
2680	Audit Settlement
2681	Overpayments to Be Refunded
2682	Sale of Fish Eggs
2683	Inspection Apples
2684	Sales Tax Undeposited
2685	Sale of Publ/Copies/Certs
2686	Misc-Income
2687	Rev For Debt Service Req
2688	Inspection Grain
2689	Cash Over Short Foreign Ex
2690	Recovered Cost
2691	Serv and Fees Chg Other D
2692	Import Permit Fees
2693	Maine Turnpike Reimbursement
2695	Major Medical Waiver-Case Mgmt
2696	Free Standing Day-HRB
2697	Medicaid Prof Support Services
2698	Administration/Cost Allocation
2699	Provision For Doubtful Accts
	Contributions and Transfers
2701	Interest of Trust Funds
2702	Individual Income Tax
2703	Corporate Income Tax
2704	Sales Tax Trans/Rev Sharing
2705	Trans Alcohol Premium
2706	Transfer from Liquor Comm
2707	Transfer from Lottery Comm
2708	Contrib For Retiree Hlth Insur
2709	Transfer Lottery Heritage
2710	Trans to Me Clean Election Fun

2715	Cont For Court Facility Paymen
2716	Contribution from General Fund
2717	Contribution from Highway Fund
2718	Cont from Highway Sta Cap
2719	Cont from Other Special Revenu
2720	Contribution from Bond Funds
2721	Contribution from Osr Sta Cap
2722	Cont from Enterprise Fund
2723	Cont from Intragov Fund
2724	Cont from Trust Or Agency
2725	Trans from Antirecess Fnd
2726	Cont from Federal Exp Fund
2727	Cont from Revenue Sharing Fund
2728	Federal Block Grant Sta Cap
2729	Cont from Fed Exp Sta Cap
2730	from Enterprise Fund Sta Cap
2731	from Intragovernmental Sta Cap
2732	from Trust Fund Sta Cap
2733	Cont Block Grants Ret
2734	Contri from Private Sources
2735	Cntributions from Risk Mgmnt
2736	Hwy Bond Fund/Sta-Cap
2737	Hwy Fund Stacap Reimb
2738	Service Provider Tax Transfer
	Sales and Compensation for Loss of Property
2801	Sale of Buildings
2802	Sale of Land
2803	Sale of Artwork
2805	Sale of Intangibles
2806	Sale of Equipment
2810	Sale of Me Forest Serv Propert
2811	Sale of Livestock
2816	Sale of Stumpage
2821	Sale of Autos
2826	Land Damages
2830	Other Settlements
2831	Settlement of Fire Losses
2832	Insurance Settlement Other
2836	Profit Loss Sale of Assets
	Non Revenue Receipts
2901	General Ledger Credit
2902	Protested Checks
2904	Loans Risk Managment
2905	Employee Share Dental

2907	Transfer Between Activities
2908	Receipt of Securities
2909	Sale of Securities
2910	Tax Relief For Me Residents
2911	Uncolletible Accts Written Off
2912	Abatement of Taxes
2914	Fluid Stock Issues
2915	Rainy Day Fund Unallocated
2916	Materials Issued from Sto
2917	Inventory Adjustments
2918	Legis Approp Personal Services
2919	Legis Approp Other
2920	Legis Approp Capital
2921	Leg Approp Unallocated
2922	Contingent Acct Personal Svcs
2923	Contingent Acct All Other
2924	Contingent Acct Capital
2925	Contingent Acct Unallocated
2926	Trans to General Ledger Acct
2927	Trans from General Ledger Acct
2928	Trans from Cost Clearing
2929	Trans from R.A.A.F.
2930	Trans of Mlc Contributions
2931	Trans Within Fund from Appr
2932	Trans Within Fund to Appr
2934	Trans from Unappro Surplus
2935	Trans from General Fd Surplus
2937	Trans For Single Audit
2938	Trans Recovery Single Audit
2940	Trans of Int On Emp Accts
2941	Capital Assets Retired
2943	Bonds Retired
2945	Balance Sheet Transfer
2946	Liabilities Accrued
2947	Additions to Reserves
2948	Budget Estimates
2949	Closing Transfer to Acct
2950	Closing Transfer from Acct
2951	Overhead Absorbed
2952	Adj to Prior Year Bal/Unalloct
2953	Adj of All Other Balance Fwd
2954	Overhead Absorbed Gas-Oil
2955	Adj of Pers Serv Balance Fwd
2957	Adj of Capital Balance Fwd

2958	Repayment of Loans
2959	Labor Absorbed
2961	Contingent Account Transfer
2962	Rainy Day Fund Transfers
2963	Reg Transfer Personal Serv
2964	Reg Transfer All Other
2966	Recov Uncol Accts Chgd Off
2967	Reg Transfer Capital
2968	Reg Transfer Unallocated
2971	Floor Stock Adjustments
2972	Purchases Returned
2973	Claims from Vendors
2974	Claims from Trans Cos
2978	DICAP Transfer
2979	Transfer For Indirect Cost
2980	Dairy Stab Tax Distribution
2981	Legis Transfer of Revenue
2983	Fed Transfer Personal Serv
2984	Federal Transfer All Other
2987	Federal Transfer Capital
2988	Federal Transfer Unallocated
2989	Surv Benefit 17 Year Clause
2990	Accident Death Service Ins
2991	Military Leave Cancellation
2992	Spouse Age 60
2994	Interest On Withdrawals
2995	Spouse Children
2996	Trans from Teachers Saving
2997	Trans from Retire Allow F
2998	Survivors Benefit Children
2999	Survivors Benefit Parents

75.70 Balance Sheet Codes

75.70.10 Sequential by account number

Balance Sheet Code	<u>Account Title</u>
Assets	
0001	Cash
0010	Time Deposits
0011	Allocated Deposits
0014	Cash in Transit
0015	Deposits with Federal Government
0017	Petty Cash and Change Fund
0018	Fiscal Agent or Fiduciary Cash
0019	Reserve Deposit L*A
0020	Taxes Receivable
0022	Billed Receivables
0023	Federal Accounts Receivable
0024	Displaced Homemaker Loan
0025	Other Accounts Receivable
0026	Loan Receivable
0027	Accounts Receivable Master Card, Visa
0028	Lease Receivable
0030	Reserve for Taxes Receivable
0031	Reserve for Other Accounts Receivable
0032	Reserve for Loans Receivable
0040	Notes Receivable
0042	Loans Receivable
0043	Annuities Prize Winners
0044	Due from General Fund
0047	Reserve for Notes Receivable
0050	Due from Other Funds
0051	Internal Billed Receivables
0052	Intragovernmental Billed Receivables

0055	Working Capital Advance
0056	Utility Loan Program
0060	Inventory
0062	Inventory Finished Goods
0063	Inventory Merchandise
0065	Inventory for Resale
0066	Work In Progress
0069	Abandoned Property-Tangible
0070	Investments
0071	Investments Baxter Macworth
0072	Equity In Trusts
0073	Commingled Funds
0075	Investments Stock
0076	Investments Commercial Paper
0077	Investments Mortgage Loans
0078	Investments Land
0079	Investments Building
0080	Investments Unamortized Premiums
0084	Accrued Interest
0090	Clearing Account
0091	Prepaid Expenses
0092	Suspense Acct Travel Advance
0093	Suspense Acct Salary Advance
0094	Suspense Acct Miscellaneous
0095	General Fund Advances
0096	Highway Fund Advances
0097	Federal Government Advances
0098	Advance from Highway Garage
0099	Travel Accounts Receivable
0100	Suspense - Retirement 1%
0101	Conditional Commitment
0110	Land
0111	Capital Lease Asset
0112	Buildings
0113	Structures and Improvements
0114	Auto and Working Equipment
0115	Equipment
0116	Other Equipment and Furniture
0117	Equipment Computer

0118	Software License Rights
0119	Leasehold Improvements
0120	Reserve for Depreciation
0121	Accumulated Amortization
	Assets - Budgetary
0130	Bonds Auth Unissued Contingent
0131	Bonds Auth Unissued Unallocated
0132	Bonds Auth Unissued Allocated
0133	Amount Necessary to Retire Bonds
0134	Refund Bonds Authorized Unissued
0137	Allocation of Temporary Notes
0150	Estimated Undedicated Revenue Not Yet Due
0151	Estimated Undedicated Revenue Due
0155	Estimated Dedicated Revenue Not Yet Due
0156	Estimated Dedicated Revenue Due
0160	Estimated Balance Forward
	Liabilities
0200	Accounts Payable
0201	Payable Compensated Absences
0202	Due to Other Funds
0203	Advance Sales
0204	Suspense Account Federal
0205	Suspense Account Miscellaneous
0206	Suspense Account Special Purpose
0207	Suspense Account Payroll Clearing
0208	Warrants Payable
0209	Vouchers Payable
0210	Bonds Matured Payable
0211	Interest Matured Payable
0212	Taxation Clearing Account
0213	Other Current Liabilities
0214	Discount on Bonds Purchased
0215	Cancel Vouchers Payable
0216	ARS Overpayments
0217	Deferred Revenue
0218	Accrued Payroll
0220	Bonds Unmatured
0221	Notes Unmatured
0223	Capital Lease Payable

0224	Reserve for Advance from Federal Government
0225	Reserve for Advance from General Fund
0226	Contribution Fund T-5S1225
0227	Employee Deferred Compensation
0228	Estimated Unsettled Claims
0230	Reserve for Displaced Home Loan
0231	Discount on Annuities Prize Winner
0232	Reserve for Annuities Prize
0233	Reserve for Deferred Income
0234	Prize Reserves L*A
0235	Reserve for Utility Program
0236	Reserve for Bar Harbor
0237	Reserve for Advance to Other Funds
0243	Medicare Withholding
0244	Cafeteria Benefits Plan
0248	Appropriations
0249	M.S.E.A. Miscellaneous
0250	Maine State Employees Association
0251	United States Savings Bonds
0252	Wage Protection Insurance
0253	United States withholding Tax
0254	Maine State Troopers Association
0255	Maine Teachers Association
0256	Wage Protection AFL-CIO
0257	American Federal Union Dues
0258	Cumberland County Credit Union
0259	Maine State Employees Credit Union
0260	M.S.E.C.C.A.
0261	Blue Cross / Blue Shield
0262	Deferred Compensation
0263	State Income Tax Withholding
0264	Maine Warden Service Relief Association
0265	Long-Term Care Insurance
0266	M.T.A. Insurance
0267	Maine Association of Retirees
0269	Retirement Withholding
0271	Dental Insurance
0272	Group Life

Equity

0300	Reserve for Authorized Expenditures
0301	Donated Surplus
0302	Unappropriated Surplus
0303	Contingent/Emergencies
0304	Reserve/Sales Tax
0305	Reserve Working Capital
0306	Reserve/Working Capital Advance
0307	Reserve for Other Purposes
0308	Budget Stabilization Fund
0309	Reserve for Legislative Appropriation
0310	Contingent/Promotion
0311	Highway Plant Nursery
0312	Loan Insurance Reserve
0313	Reserve for Encumbrance
0314	Reserve for Pre-Encumbrance
0315	Service Benefit Retirement Reserve
0316	Property Tax Relief Fund
0317	Reserve Memo Pre Encumbrance
0318	Reserve Memo Encumbrance
0319	Employment TIF
0320	Members Contribution Fund
0321	Retirement Allowance Fund
0322	Retirement Reserve
0323	Teachers Savings Fund
0324	Employer Retire Cost Clearing
0325	Survivors Benefit Fund
0326	State Retiree Health Insurance Fund
0327	State Retired Teachers Health Insurance Fund
0328	State TIF
0329	Loring TIF
0330	Group Life - Basic
0331	Group Life - Supplemental
0332	Group Life - Dependent
0333	Service Retirement Benefit Reserve
0334	Judicial Cost Clearing
0335	Judicial Survivor Benefit
0336	Telecommunications Property Reserve
0337	Transportation Fund Reserve

0338	Revenue Reserve
0339	Tax Conformity Reserve
0340	Liability to Trust Funds
0341	Undistributed Realized Gain/Loss
0342	Reserve Against Future Losses
0343	Reserve Against Future Premium
0344	Reserve for Deficiency Basic
0345	Reserve for Deficiency Supplemental
0346	Reserve/Clean Elections Fund
0347	Reserve/Maine Learning Technology
0348	Reserve/Rainy Day Fund
0349	Circuit Breaker Reserve
0350	Legislative Members Contribution
0351	Legislative Retirement Allowance
0352	Legislative C.O.L.A.
0354	Legislative Cost Clearing
0355	Legislative Survivors Benefit
0360	Judicial Members Contribution
0361	Judicial Retirement Allowance
0362	Judicial C O L A
0364	Judicial Cost Clearing
0365	Judicial Survivor Benefit
0390	Profit or Loss
0392	Proprietary Fixed Asset Equity
0393	Contributed Asset from G.F.
0394	Contributed Asset from H.F.
0395	Contributed Asset from F.E.F.
0396	Contributed Asset from Osr
0397	Contributed Asset from Fbf
0398	Contributed Asset from Cap Proj
0399	Contributions to F/A
0460	Income from Trust Funds
	Equity - Budgetary
0380	Estimated Expenditure Unallotted
0381	Allotments
0382	Allotment Reserve
0383	Unallotted Reserve
0450	Due Accts from Bond Proceeds